

APPENDIX A

EXPLANATORY NOTES Per Pupil Cost Calculations

Advertised Section of the School District Budget Statement for School Year 2005-06

This appendix provides the calculations required to determine the per pupil cost used for all cost per pupil calculations in the Advertised Section of the School District Budget Statement for School Year 2005-06. In each of the sections below, there will be a brief description of the data, source of data, and referenced line items.

Per Pupil Cost Calculations

For each per pupil cost indicator, the 2002-03 Actual per pupil cost (Column 1) and the 2003-04 Actual per pupil cost (Column 2) represents the total audited expenditures listed below divided by the actual average daily enrollment for the respective school year. The 2004-05 Original Budget per pupil cost (Column 3) represents the total original budgeted appropriations for the applicable lines listed below divided by total pupils on roll as of October 15, 2004 as reported in your original budget. The 2004-05 Revised Budget per pupil cost and the 2005-06 Proposed Budget per pupil cost represents the total budgeted appropriations for the applicable lines listed below divided by the total pupils on roll as of October 15, 2004 and total projected pupils on roll as of October 15, 2005 as reported in your Budget Statement for School Year 2005-06.

EXPENDITURES/APPROPRIATIONS

Data Source:

2002-03 Audit Summary

2003-04 Audit Summary

2004-05 Original Budget

2005-06 Budget Statement

• 2004-05 Revised Budget (Column 3)

• 2005-06 Original Budget (Column 4)

Total Cost Per Pupil

- Total Current Expense Line 7580
- Post-Secondary Vocational Programs Line 8386
- Early Childhood Programs Lines 13080, 13240
- Demonstrably Effective Programs Lines 13480, 13640
- Distance Learning Network Costs Line 13850
- Instructional Supplement Costs Lines 14080, 14240
- Early Retirement Costs Lines 9795, 9796

LESS:

- Local Contribution - Transfer to Special Rev. Lines 2506, 2511
- Tuition Expenditures Line 6360
- Interest-Lease Purchase Lines 7480, 7135
- Interest-BANs Line 7140
- Transportation Line 7350
- Residential Costs Line 6640
- Judgments Against the School District Line 6980
- Increase in Sale/Lease-back Reserve Line 7355
- Increase in Maintenance Reserve Line 7620
- Allocated Benefits for Student Transportation Line 12320
- Contracted PreK Purchased Education Svcs. Line 13145

Total Classroom Instruction

- Regular Program-Instruction Line 2710 less 2511 and 2506
- Special Education-Instruction Line 4800
- Basic Skills-Instruction Line 4890
- Bilingual-Instruction Line 4980
- Vocational Programs-Local Line 5070
- Total Vocational Programs Lines 5640, 8378
- Total Other Instructional Programs Line 6200
- Early Childhood Programs- Instruction Line 13080
- Demonstrably Effective Programs-Instruction Line 13480

- Instructional Supplement-Instruction Line 14080
- Benefit Expenditures calculated in Classroom Salaries and Benefits Reference Classroom Salaries and Benefits

Classroom Salaries and Benefits

- Regular Program-Instruction Lines 2505, 2510, 2520, 2530, 2540, 2550, 2560, 2621, 2622, 2640
- Special Education-Instruction Lines 2720, 2730, 2810, 2820, 2990, 3000, 3170, 3180, 3260, 3270, 3440, 3450, 3770, 3780, 3860, 3870, 3950, 3960, 4040, 4050, 4130, 4140, 4400, 4410, 4610, 4620, 4630, 4710, 4720
- Basic Skills-Instruction Lines 4810, 4820
- Bilingual-Instruction Lines 4900, 4910
- Vocational Program-Local Lines 4990, 5000
- Total Vocational Programs (County Vocational School Districts) Lines 5341, 5342, 5621, 5622, 8371, 8372
- Total Other Instructional Line 6150
- Early Childhood Programs-Instruction Lines 13010, 13020
- Demonstrably Effective Programs-Instruction Lines 13410, 13420
- Instructional Supplement-Instruction Lines 14010, 14020
- Benefit Expenditures Allocated Benefits – Lines 10110, 10120, 10140, 10160-10200, 10220, 10230, 10250, 10270-10310, 10330, 10340, 10360, 10380-10420, 10440, 10450, 10470, 10490-10530
Unallocated Benefits – Reference Personal Services-Unallocated Employee Benefit Rate on page 4 (Benefit Rate times the salary lines above)

Classroom General Supplies and Textbooks

- Regular Program-Instruction Lines 2600, 2610, 2626, 2627, 2680, 2690
- Special Education-Instruction Lines 2770, 2780, 2860, 2870, 3040, 3050, 3220, 3230, 3310, 3320, 3490, 3500, 3820, 3830, 3910, 3920, 4000, 4010, 4090, 4100, 4180, 4190, 4450, 4460, 4670, 4680, 4760, 4770
- Basic Skills-Instruction Lines 4860, 4870
- Bilingual-Instruction Lines 4950, 4960
- Vocational Program Local Lines 5040, 5050
- Total Vocational Programs Lines 5346, 5347, 5626, 5627, 8375, 8376
- Total Other Instructional Programs Line 6170
- Early Childhood Programs-Instruction Lines 13050, 13060
- Demonstrably Effective Programs-Instruction Lines 13450, 13460
- Instructional Supplement-Instruction Lines 14050, 14060

Classroom Purchased Services and Other

- Regular Program-Instruction Lines 2570, 2580, 2590, 2620, 2623, 2624, 2625, 2628, 2650, 2660, 2670, 2700, 2705
- Special Education-Instruction Lines 2740, 2750, 2760, 2790, 2830, 2840, 2850, 2880, 3010, 3020, 3030, 3060, 3190, 3200, 3210, 3240, 3280, 3290, 3300, 3330, 3460, 3470, 3480, 3510, 3790, 3800, 3810, 3840, 3880, 3890, 3900, 3930, 3970, 3980, 3990, 4020, 4060, 4070, 4080, 4110, 4150, 4160, 4170, 4200, 4420, 4430, 4440, 4470, 4640, 4650, 4660, 4690, 4730, 4740, 4750, 4780
- Basic Skills-Instruction Lines 4830, 4840, 4850, 4880
- Bilingual-Instruction Lines 4920, 4930, 4940, 4970
- Vocational Program Local Lines 5010, 5020, 5030, 5060
- Total Vocational Programs Lines 5343, 5344, 5345, 5348, 5623, 5624, 5625, 5628, 8373, 8374, 8377
- Total Other Instructional Programs Lines 6160, 6180, 6190
- Early Childhood Programs-Instruction Lines 13030, 13040, 13070
- Demonstrably Effective Programs-Instruction Lines 13430, 13440, 13470
- Instructional Supplement-Instruction Lines 14030, 14040, 14070

Total Support Services

- Attendance and Social Work Line 6420
- Health Services Line 6480
- Other Support Services-Related Services Line 6485
- Other Support Services-Regular Line 6570
- Other Support Services-Extraordinary Services Line 6705
- Other Support Services-Special Line 6680
- Improvement of Instruction Line 6840
- Educational Media Services Line 6900
- Instructional Staff Training Services Line 7610
- Post-Secondary Vocational (County Vocational School Districts) Lines 8379, 8381, 8382, 8383, 8384
- Early Childhood Programs Lines 13090-13130, 13150-13230
- Demonstrably Effective Programs Lines 13490-13530, 13550-13630
- Distance Learning Network Lines 13710-13750, 13770-13840
- Instructional Supplement Lines 14090-14130, 14150-14230
- Benefit Expenditures calculated in Support Services-Salaries and Benefits Reference Support Services-Salaries and Benefits
- Less Residential Costs Line 6640

Support Services - Salaries and Benefits

- Attendance & Social Work Line 6370
- Health Services Line 6430
- Other Support Services-Related Services Line 6481
- Other Support Services-Regular Lines 6490-6510
- Other Support Services-Special Lines 6580- 6600
- Other Support Services-Extraordinary Services Line 6701
- Improvement of Instruction Lines 6750- 6780
- Educational Media Services Line 6850
- Instructional Staff Training Services Lines 7601-7604
- Post-Secondary Vocational (County Vocational School Districts) Line 8379
- Early Childhood Programs Lines 13090-13130
- Demonstrably Effective Programs Lines 13490-13530
- Distance Learning Network Lines 13710-13750
- Instructional Supplement Lines 14090-14130
- Benefit Expenditures Allocated Benefits-Lines 10720, 10730, 10750, 10770-10810, 10830, 10840, 10860, 10880-10920, 10940, 10950, 10970, 10990-11030, 11110, 11120, 11140, 11160-11200, 11220, 11230, 11250, 11270-11310, 11330, 11340, 11360, 11380-11420, 11610, 11620, 11640, 11660-11700, 11440, 11450, 11470, 11490-11530, 11720, 11730, 11750, 11770-11810
Unallocated Benefits- Reference Personal Services-Unallocated Employee Benefit Rate on page 4 (Benefit Rate times the salary lines above)

Total Administration Costs

- General Administration Line 7000
- School Administration Line 7090
- Business Administration Lines 7360, 7430-7456, 7460-7470, 7490
- Central Services Line 7150
- Administrative Information Technology Line 7185
- Benefit Expenditures calculated in Administrative-Salaries and Benefits Reference Administrative Salaries and Benefits
- Less Judgments against Schools Line 6980
- Less Interest – Lease Purchase Line 7135
- Less Interest – BANs Line 7140

Administration Salaries and Benefits

- General Administration Line 6910
- School Administration Lines 7010-7040
- Central Services Line 7100
- Administrative Information Technology Line 7155
- Business Administration Line 7360
- Benefit Expenditures Allocated Benefits – Lines 11830, 11840, 11860, 11880-11920, 11940, 11950, 11970, 11990-12030, 12330, 12340, 12360, 12380-12420, 12800, 12805, 12815, 12825-12845, 12900, 12905, 12915, 12925-12945
Unallocated Benefits- Reference Personal Services-Unallocated Employee Benefit Rate on page 4 (Benefit Rate times the salary lines above)

Operations and Maintenance of Plant

- Operations & Maintenance Line 7637
- Benefit Expenditures calculated in Op/Maint.- Salaries and Benefits Reference Op/Maint-Salaries and Benefits

Operations and Maintenance of Plant - Salaries and Benefits

- Operations & Maintenance Lines 7621, 7626
- Benefit Expenditures Allocated Benefits – Lines 12110, 12120, 12140, 12160-12200
Unallocated Benefits-Reference Personal Services-Unallocated Employee Benefit Rate on page 4 (Benefit Rate times the salary lines above)

Total Food Services

- Total Undistrib. Expend.-Food Services Line 7560

Cocurricular/Extracurricular Costs

- School-Spon. Co/Extra Curricular Act. and School-Sponsored Athletics Lines 6080, 6140
- Benefit Expenditures Reference Personal Services-Unallocated Employee Benefit Rate on page 4
Benefit Rate times the salary lines 6030, 6090

Personal Services-Unallocated Employee Benefits used in Salaries and Benefits calculation

- Benefit Rate
$$\frac{\text{Total Benefits} = \text{Lines } 8380, 8490, 8750, 8910, 9070, 9230, 9390, 12610, 12620, 12640, 12660-12700, 13140, 13540, 13760, 14140}{\text{Total Salaries} = \text{Lines } 2505, 2510, 2520, 2530, 2540, 2550, 2560, 2621, 2622, 2640, 2720, 2730, 2810, 2820, 2990, 3000, 3170, 3180, 3260, 3270, 3440, 3450, 3770, 3780, 3860, 3870, 3950, 3960, 4040, 4050, 4130, 4140, 4400, 4410, 4610-4630, 4710, 4720, 4810, 4820, 4900, 4910, 4990, 5000, 5341, 5342, 5621, 5622, 6030, 6090, 6150, 6210, 6370, 6430, 6481, 6490-6510, 6580-6600, 6701, 6750-6780, 6850, 6910, 7010-7040, 7100, 7155, 7210-7235, 7360, 7601-7604, 7621, 7626, 8240, 8371, 8372, 8379, 8400, 8410, 8480, 8660, 8670, 8740, 8820, 8830, 8900, 8980, 8990, 9060, 9140, 9150, 9220, 9300, 9310, 9380, 13010, 13020, 13090-13130, 13410, 13420, 13490-13530, 13710-13750, 14010, 14020, 14090-14130}$$

$$\text{Benefit Rate} = \frac{\text{Total Benefits}}{\text{Total Salaries}}$$

Personal Service-Employee Benefits

- Benefit Rate

Total Benefits = Lines 8380, 8490, 8750, 8910, 9070, 9230, 9390, 10110, 10120, 10140, 10160, 10170, 10180, 10190, 10200, 10220, 10230, 10250, 10270, 10280, 10290, 10300, 10310, 10330, 10340, 10360, 10380, 10390, 10400, 10410, 10420, 10440, 10450, 10470, 10490, 10500, 10510, 10520, 10530, 10610, 10620, 10640, 10660, 10670, 10680, 10690, 10700, 10720, 10730, 10750, 10770, 10780, 10790, 10800, 10810, 10830, 10840, 10860, 10880, 10890, 10900, 10910, 10920, 10940, 10950, 10970, 10990, 11000, 11010, 11020, 11030, 11110, 11120, 11140, 11160, 11170, 11180, 11190, 11200, 11220, 11230, 11250, 11270, 11280, 11290, 11300, 11310, 11330, 11340, 11360, 11380, 11390, 11400, 11410, 11420, 11440, 11450, 11470, 11490, 11500, 11510, 11520, 11530, 11610, 11620, 11640, 11660, 11670, 11680, 11690, 11700, 11720, 11730, 11750, 11770, 11780, 11790, 11800, 11810, 11830, 11840, 11860, 11880, 11890, 11900, 11910, 11920, 11940, 11950, 11970, 11990, 12000, 12010, 12020, 12030, 12110, 12120, 12140, 12160, 12170, 12180, 12190, 12200, 12220, 12230, 12250, 12270, 12280, 12290, 12300, 12310, 12330, 12340, 12360, 12380, 12390, 12400, 12410, 12420, 12440, 12450, 12470, 12490, 12500, 12510, 12520, 12530, 12610, 12620, 12640, 12660-12700, 12800, 12805, 12815, 12825, 12830, 12835, 12840, 12845, 12900, 12905, 12915, 12925, 12930, 12935, 12940, 12945, 13140, 13540, 13760, 14140

Total Salaries = Lines

2505, 2510, 2520, 2530, 2540, 2550, 2560, 2621, 2622, 2640, 2720, 2730, 2810, 2820, 2990, 3000, 3170, 3180, 3260, 3270, 3440, 3450, 3770, 3780, 3860, 3870, 3950, 3960, 4040, 4050, 4130, 4140, 4400, 4410, 4610-4630, 4710, 4720, 4810, 4820, 4900, 4910, 4990, 5000, 5341, 5342, 5621, 5622, 6030, 6090, 6150, 6210, 6370, 6430, 6481, 6490-6510, 6580-6600, 6701, 6750-6780, 6850, 6910, 7010-7040, 7100, 7155, 7210-7235, 7360, 7601-7604, 7621, 7626, 8240, 8371, 8372, 8379, 8400, 8410, 8480, 8660, 8670, 8740, 8820, 8830, 8900, 8980, 8990, 9060, 9140, 9150, 9220, 9300, 9310, 9380, 13010, 13020, 13090-13130, 13410, 13420, 13490-13530, 13710-13750, 14010, 14020, 14090-14130

Benefit Rate = Total Benefits divided by Total Salaries

Total Equipment

- Total Equipment

Line 8230, 13270, 13280, 13660, 13670, 13870, 13880

ENROLLMENTS

Data Source:

📁 2002-03 School Register Summary
📁 2003-04 School Register Summary

📁 2004-05 Original Budget

📁 2005-06 Budget Statement
• 10/15/04 Actual Enroll
• 10/15/05 Est. Enroll

All School Districts:
Total Average Daily Enrollment
as reported on the year end
School Register Summary Report

All School Districts = Sum of:
Line 11: Pupils on Roll-Regular Full-
Time
+ 1/2 of Line 12: Pupils on Roll-
Regular Shared Time
+ Line 21: Pupils on Roll-Special
Full-Time
+ 1/2 of Line 22 : Pupils on Roll-
Special Shared Time
+ Line 30: Post Secondary - Full Time
(Vocational Districts only)
+ Line 34: Post Secondary – Part
Time (Vocational Districts Only)
- Less Line 35: Charter Schools

All School Districts = Sum of:
Line 11: Pupils on Roll-Regular Full-
Time
+ 1/2 of Line 12: Pupils on Roll-
Regular Shared Time
+ Line 21: Pupils on Roll-Special
Full-Time
+ 1/2 of Line 22 : Pupils on Roll-
Special Shared Time
+ Line 30: Post Secondary - Full Time
(Vocational Districts only).
+ Line 34: Post Secondary – Part
Time (Vocational Districts Only)
- Less Line 35: Charter Schools